

United States Bankruptcy Court
Southern District of New York

_____)	
In Re:)	
)	
Delphi Corporation, et al.,)	Chapter 11
)	Case No.: 05-44481
)	Claim No.:
Debtors)	Court ID:
_____)	

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP 3001E(1) or E(2)

To Transferor:

SMILEY SMITH & BRIGHT CPAS LLC
4250 LOMAC ST
MONTGOMERY, NJ 36106

The transfer of your entire claim as shown above in the amount of **\$101,599.30** has been transferred to
Transferee:

Redrock Capital Partners, LLC
111 S. Main Street, Ste C11
P.O. Box 9095
Breckenridge, CO 80424

No action is required if you do not object to the transfer of your claim. However, if you object to the transfer of your claim, objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Dated: **12/8/2006**

/s/ Craig L. Klein
Craig L. Klein
Redrock Capital Partners, LLC
970.547.9065

FOR CLERKS OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 200__.

INTERNAL CONTROL No. _____

Copy: (check) Claims Agent _____ Transferee _____ Debtor's Attorney _____

Deputy ClerkBc: objntc (4/23/93)

OBJECTION NOTICE FOR TRANSFEROR-PROOF OF CLAIM NOT ON FILE

Redrock Capital Partners, LLC
EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, **Southern District of New York**

AND TO: Redrock Capital Partners, LLC ("Assignee")
111 S. Main Street, Ste C11
PO Box 9095
Breckenridge, CO 80424

SMILEY SMITH & BRIGHT CPAS LLC ("Assignor"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated 12/8/2006, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **Redrock Capital Partners, LLC**, with offices at 111 S. Main Street, Suite C11, Breckenridge, CO 80424, all rights, title and interest in and to the Claim(s) of Assignor against **Delphi Corporation, et al.**, in the United States Bankruptcy Court for the **Southern District of New York**, Chapter 11 case number **05-44481**, including without limitation those receivables of the Seller identified by invoice numbers which will be made available if requested by Buyer.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Assignee.

IN WITNESS WHEREOF, dated as of the 12/8/2006

SMILEY SMITH & BRIGHT CPAS LLC

Signature of Assignor /s/ Yvette Smiley-Smith, CPA

Signature of Co-Assignor

Print Name of Assignor Yvette Smiley-Smith, CPA

Print Name of Co-Assignor

Title Managing Principal

Title

Street Address 4250 Lomac Street

Street Address

City, State & Zip Montgomery, AL 36106

City, State & Zip